

Message Text

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ACTION COME-00

INFO OCT-01 EA-11 ISO-00 EB-11 TRSE-00 OMB-01 TAR-02

CIAE-00 INR-10 NSAE-00 RSC-01 DRC-01 DOTE-00 /038 W

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R 010736Z FEB 74

FM AMEMBASSY TOKYO

TO SECSTATE WASHDC 9692

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EO 11652: NA

TAGS: EIND JA

SUBJ: JAPANESE AUTOMOBILE TAXES

REF: (A) TOKYO A-248, MAR 17, 1972; (B) TOKYO 10388; (C) TOKYO
4168; (D) TOKYO 2350; (E) TOKYO 5171; (F) TOKYO A-646,
JULY 24, 1973; (G) STATE 6156

1. SUMMARY: FOLLOWING IS INFORMATION REQUESTED REFTEL G. END SUMMARY.

2. AS MENTIONED REFTELS D AND E AND REPAIR F, AUTOS SATISFYING
JAPANESE 1975 EMISSION STANDARDS (EFFECTIVE APRIL 1, 1975),
DESIGNATED "LOW POLLUTION PASSENGER CARS" BY MINISTRY OF TRANSPORT,
WILL RECEIVE TEMPORARY FAVORABLE TAX TREATMENT. TO DATE, FOLLOWING
EIGHT MODELS SO DESIGNATED: TOKYO KOGYO'S MAZDA AP SERIES (FIVE
ROTARY AND TWO RECIPROCATING ENGINE MODELS) AND HONDA'S CIVIC
CVCC-1500.

3. FOR DESIGNATED MODELS, AUTOMOBILE ACQUISITION TAX (PRESENTLY
EQUAL TO 3 PERCENT PURCHASE PRICE NOT REPEAT NOT LIST PRICE
AS STATED REFTEL G) WILL BE REDUCED TO 1 PERCENT FOR PERIOD
APRIL 26, 1973 THROUGH MARCH 31, 1974. RATE WILL BE 2 PERCENT
FOR PERIOD APRIL 1, 1974 THROUGH SEPT 30, 1974.

4. COMMODITY TAX PRESENTLY 15 PERCENT FOR "SMALL" CARS (WITH
WHEELBASE NOT EXCEEDING 270 CM., WIDTH NOT EXCEEDING 170 CM., AND
CYLINDER

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CAPACITY NOT EXCEEDING 2000 CC.) AND 20 PERCENT GOR ALL

OTHER "LARGE" CARS. FOR PERIOD APRIL 21, 1973 THROUGH MARCH 31, 1974, COMMODITY TAX ON DESIGNATED LOW POLLUTION MODELS WILL BE REDUCED TO 11.25 PERCENT FOR SMALL CARS AND 15 PERCENT FOR LARGE CARS. RATE WILL BE 13.125 PERCENT FOR SMALL CARS AND 17.5 PERCENT FOR LARGE CARS FOR PERIOD APRIL 1, 1974 THROUGH SEPT 30, 1974.

5. EMBASSY SUBMITTING BY AIRGRAM (UNCLASSIFIED TOKYO A-89) LIST OF CURRENT NATIONAL, PREFECTURAL, AND MUNICIPAL TAXES ON AUTOS AS REQUESTED PARAGRAPH TWO REFTEL G. ALL DOMESTIC TAXES APPLY TO BOTH DOMESTIC AND IMPORTED CARS WITH OBVIOUS EXCEPTION OF IMPORT DUTY.

6. COMPARISON OF COST BUILD-UP ON IMPORTED U.S.-MADE CAR AT CONSECUTIVE STAGES FROM PORT OF ENTRY TO CONSUMER AND ON JAPANESE-MADE CAR FROM FACTORY TO CONSUMER PREVIOUSLY SUBMITTED REPAIR A

AND REFTELS B AND C. EMBASSY BELIEVES INFORMATION CONTAINED THEREIN PLUS DATA INCLUDED TOKYO A-89 SUFFICIENT TO MAKE SIMILAR COMPARISON. PLEASE NOTE REQUESTS CONTAINED REFS A, B, AND C FOR PROTECTION OF SOURCES AND DATA.

SHOESMITH

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Message Attributes

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